

**TRIPURA****GAZETTE***Published by Authority***EXTRAORDINARY ISSUE**


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*Agartala, Friday, October 16, 2020 A. D., Asvina 24, 1942 S. E.*

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**PART--I-- Orders and Notifications by the Government of Tripura,  
The High Court, Government Treasury etc.**

**GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT  
(TAXES & EXCISE)**

**NO.F.1-11(91)-TAX/GST/2020(Part-VI)****Dated, Agartala, the 14th October, 2020.****NOTIFICATION**

In exercise of the powers conferred by section 164 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Tripura State Goods and Services Tax Rules, 2017, namely: -

1. (1) These rules may be called the Tripura State Goods and Services Tax (Eighth Amendment) Rules, 2020.  
(2) They shall come into force from 1<sup>st</sup> July, 2020.
2. In the Tripura State Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), for the rule 67A, the following rule shall be substituted, namely:-

**“67A. Manner of furnishing of return or details of outward supplies by short messaging service facility.-** Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** or a Nil details of outward supplies under section 37 in **FORM GSTR-1** for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies through a short messaging service using the registered mobile number and the said return or the details of outward supplies shall be verified by a registered mobile number based One Time Password facility.

Explanation. - For the purpose of this rule, a Nil return or Nil details of outward supplies shall mean a return under section 39 or details of outward supplies under section 37, for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B** or **FORM GSTR-1**, as the case may be.”

By order of the Governor,

*Vishal*  
(Dr. Vishal Kumar, IAS)  
Joint Secretary  
Government of Tripura  
Finance Department

Note: The principal rules were published in the Tripura Gazette, Extraordinary Issue, vide notification No.F.1-11(91)-TAX/GST/2017, dated the 22<sup>nd</sup> June, 2017, published vide number 206, dated the 22<sup>nd</sup> June, 2017 and last amended vide notification No.F.1-11(91)-TAX/GST/2020(Part-IV), dated the 25<sup>th</sup> September, 2020, published vide number 1933, dated the 25<sup>th</sup> September, 2020.

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